

**U. S. Department of Energy**



**Thomas Jefferson National Accelerator Facility**

# 700 Analysis and Reporting

## **700 Analysis and Reporting**

This chapter of the Project Control System Manual explains how the performance status is determined, analyzed and documented during the execution of the project plan. The Integrated Project Baseline is the basis for performance analysis and reporting. Analysis provides the project team an understanding and assessment of the project and its progress. Reporting is the communication means to ensure managers comprehend the Earned Value Management information. Schedule and cost variances from the Performance Measurement Baseline are derived by analyzing a project's earned value metrics. Variance thresholds are established to enable project management to focus attention and resources on those variances with the most significance to the project. Results from the variance analyses provide the stimulus for management action to resolve project issues before they become substantial problems.

### **701 Variance Analysis**

The purpose of variance analysis is to identify problems early so that prompt corrective action can be taken to minimize cost and schedule impacts, cost overruns, and schedule delays to the project. Variance analysis quantifies the deviations from the timed-phased budget based on the work accomplished and cost data collected. Variance within earned value management can be described by two metrics: Cost Variance and Schedule Variance. Other project performance measurements can be obtained from these two expressions. Variances can be calculated for individual Cost Accounts and summarized at higher WBS and organizational levels including the total project.

#### **701.1 Variance and Performance Indicators (Exhibit 14)**

- A. Schedule Variance (SV): difference between the Budgeted Cost of Work Performed (BCWP, Earned Value) and the Budgeted Cost of Work Scheduled (BCWS, Planned Value).

$$SV = BCWP - BCWS$$

If the result is a zero (0), the project is on schedule.

If the result is a positive (+) value, the project is ahead of schedule.

If the result is a negative (-) value, the project is behind schedule.

While Schedule Variance indicates the dollar value difference between accomplished and planned work activities, it does not specify the amount of time the project is ahead or behind schedule. Analysis of the project plan in

the Schedule Management System will reveal the status of specific activities, milestones, and critical events.

- B. Cost Variance (CV): difference between the Budgeted Cost of Work Performed (BCWP, Earned Value) and the Actual Cost of Work Performed (ACWP, Actual Cost).

$$CV = BCWP - ACWP$$

If the result is zero (0), the project is on budget.

If the result is a positive (+) value, the project is underrunning its budget.

If the result is a negative (-) value, the project is overrunning its budget.

- C. Schedule Performance Index (SPI): ratio of the Budgeted Cost of Work Performed to the Budgeted Cost of Work Scheduled and represents the schedule efficiency of the project.

$$SPI = BCWP / BCWS$$

If the result is equal to 1.0, the project is on schedule.

If the result is greater than 1.0, the project is ahead of schedule, accomplishing more work than planned for the considered time period.

If the result is less than 1.0, the project is behind schedule, accomplishing less work than planned for the considered time period.

Note: SPI will trend toward 1.0 as the project nears completion. Earned Value equals Planned Value at the end of the project, i.e., the work you planned to do is finally accomplished.

- D. Cost Performance Index (CPI): ratio of the Budgeted Cost of Work Performed to the Actual Cost of Work Performed and represents the cost efficiency of the project.

$$CPI = BCWP / ACWP$$

If the result is equal to 1.0, the project is on budget.

If the result is greater than 1.0, the project is running under budget, spending less for the accomplished work than planned for that work.

If the result is less than 1.0, the project is running over budget, spending more for the accomplished work than planned for that work.

### **701.2 Estimate at Completion**

- A. The next step in the analysis is to evaluate the earned value data and develop a projection for the future of the project based on the progress made to date. An estimate of when the project will be completed and the cost to complete can be established.
- B. For schedule projections, there are approximation methods to arrive at an estimate of the completion date. The most common method is to divide the Schedule Variance (SV) by the average monthly budgeted cost of work scheduled (BCWS). This approximation provides a duration in months of how far a project is ahead or behind schedule, but assumes current and future work will be accomplished at the same average monthly rate. A more accurate forecast can be made by analyzing the schedule data (e.g., critical path) in the Schedule Management System.
- C. For cost projections, an Estimate at Completion (EAC) can be derived using a number of methods. The EAC is the actual cost to date on the project plus an estimate of costs for the remaining authorized work (referred to as Estimate to Complete, ETC).

$$\text{EAC} = \text{ACWP} + \text{ETC}$$

An objective ETC can be generated by a detailed “bottoms up” approach where the Cost Account Managers provide a description of the remaining activities in their accounts and an update to the estimated resources or cost for completing these activities. This comprehensive EAC method represents the best estimate of the total cost at the completion of the project and is required to be formulated at least once a year. On a monthly basis, the EAC is evaluated by the Cost Account Managers to determine if recent events and performance warrant a change to their Cost Account’s EAC. These EACs can be calculated by assuming the current Planned Value for the remaining work represents the ETC. This method for estimating the EAC assumes that all remaining work is independent of the dollar burn-rate established for the project to date.

- D. For calculating an Independent Estimate at Completion (IEAC) based solely on performance factors, there are multiple methods that can be used.

1. The first IEAC formula uses the Budget at Completion (BAC) and the Cost Performance Index to calculate IEAC:

$$\text{IEAC} = \text{BAC} / \text{CPI},$$

where BAC is the sum of all project Cost Accounts (and equal to a project's total BCWS, Planned Value).

This formula assumes that the project dollar burn-rate remains constant for the remainder of the project.

2. Another IEAC formula uses the Actual Cost, Budget at Completion, Earned Value and the Cost Performance Index to calculate IEAC:

$$\text{IEAC} = \text{AC} + [(\text{BAC} - \text{BCWP}) / \text{CPI}]$$

This formula is the same as formula 1 as long as a rebaselining that sets cost and/or schedule variances to zero has not occurred. If such an occurrence has happened, this equation should be used with the CPI being based on performance subsequent to the rebaselining.

3. Finally, the following formula considers the potential cost impact of a schedule variance.

$$\text{IEAC} = \text{BAC} / [0.8 (\text{CPI}) + 0.2 (\text{SPI})]$$

In this formula, the EAC is weighted by 80% of the CPI and 20% of the SPI.

- E. As no single technique consistently provides the best answer, the Project Director/Manager will decide which EAC method or group of methods represents the best approach for the project.

### **701.3 Variance at Completion**

EAC (or IEAC) is used to determine the Variance at Completion (VAC) for the project. The VAC is calculated as follows:

$$\text{VAC} = \text{BAC} - (\text{I})\text{EAC}$$

If VAC is positive, the project is projecting an underrun; negative, an overrun.

## **702 Project Reports**

Formal project reports are an integral part of the Earned Value Management System. Summarized project data from the cost account to the senior management reporting level provide the project management team with the insight into how the project is performing compared to the baseline project plan. Reports are generated by the Financial, Schedule and Cost Management Systems. The Financial Management System provides various cost reports and these can be found on the Jefferson Lab MIS web portal (Web Applications/Finance Related Applications). Project performance reports with earned value data will be produced by the Office of Project Management from the Schedule and Cost Management Systems. The following list of reports is the nominal set appropriate for all levels of projects at Jefferson Lab. Other management and Project Customer-specified reports can be generated by the Schedule and Cost Management Systems and tailored to the particular needs of the project. These reports will be generated by the Office of Project Management and will reside on the Jefferson Lab Network.

### **702.1 Financial Management System Reports**

#### **A. Open Commitments Report (Exhibit 15)**

The Open Commitments Report lists those procurement items for a project that have been ordered but have not been delivered or completed.

#### **B. Project Status Report (Exhibit 16)**

The Project Status Report details the incurred costs and open Purchase Order commitments on the project including labor, expenses, and overhead (indirect cost).

#### **C. 12 Month Report (Exhibit 17)**

The 12 Month Report breaks the project costs down to a monthly level. Previous fiscal year totals are provided for labor and expenses and then for each month of the current fiscal year.

#### **D. Spending by Month Report (Exhibit 18)**

The Spending by Month Report is similar to the 12 Month Report but also provides a breakout of indirect costs (fringe benefits and G&A).

## **702.2 Schedule and Cost Management Systems Reports**

### **A. Project Analysis Report (Exhibit 19)**

The Project Analysis Report is the primary earned value report for the project. These reports are normally provided at WBS Level 2, but can be produced down to WBS Level 4. The report displays the BCWS (Planned Value), BCWP (Earned Value), and ACWP (Actual Costs) for the current period and as a cumulative to date. The Schedule and Cost Variances, along with the associated performance index, are provided as well as the Budget at Completion, Estimate at Completion and Variance at Completion data.

### **B. Red Flag Report (Exhibit 20)**

The "Red Flag" report is the core of the variance reporting system. This report summarizes cumulative performance data as of the end of the accounting period and identifies those accounts with cost or schedule variances exceeding thresholds established by the Project Director/Manager. Thresholds are determined by the size of the Cost Account, the phase of the project, the level of the WBS, or the criticality of the system. Thresholds are established for the value of the variance as well as the associated performance index (see Exhibit 21). Based on these thresholds, accounts with a significant negative variance are identified by a color-coded flag on the Red Flag Report. Depending on the variance level, a yellow or red flag highlights the Cost Account. A yellow flag is a warning and indicates a slightly unfavorable variance. A red flag indicates an unfavorable variance and initiates a Variance Analysis Report. Large favorable-appearing variances are flagged with a "Note." In addition to the variance indicators, data for the Budget at Completion, Estimate at Completion, and Variance at Completion are also provided.

### **C. Variance Analysis Report (Exhibit 22)**

Those Cost Accounts identified with a red flag require the initiation of a Variance Analysis Report. The purpose of this report is to provide project management with an understanding of the nature of the problem causing the variance and its impact to the overall project. The Office of Project Management will issue the Variance Analysis Report form to the appropriate Cost Account Manager. The Project Director/Manager individually interviews the Cost Account Manager and Associate Project Manager to determine and discuss the cause for the variance and possible corrective action to alleviate the problem. The summary of this discussion is recorded on the Variance Analysis Report form. The Office of Project Management generates a Summary Variance Analysis Report based on consolidated information from the signed Variance Analysis Reports.

**D. Performance Chart (Exhibit 23)**

Performance Charts are prepared each month summarizing cost performance and obligation status for the project as a whole and for each Level 2 WBS system. The cost performance graphs show BCWS (Planned Value), BCWP (Earned Value), and ACWP (Actual Cost) as a function of time. The obligation status graph shows commitments and pending obligations for the same period.

**E. Performance Indicator Chart (Exhibit 24)**

Performance Indicator Charts are prepared each month for the project as a whole and for each Level 2 WBS system. These graphs show the Schedule and Cost Performance data for at least each of the previous twelve months. They are useful for tracking variance trends.

**F. Schedule Summary (Exhibit 25)**

The report is prepared by OPM based on performance information provided by the Cost Account Managers. The report displays summary schedule information including forecast start/completion dates and actual start/completion dates. The Schedule Variance and Schedule Performance index are also provided for each element.

**703 Meetings and Reviews**

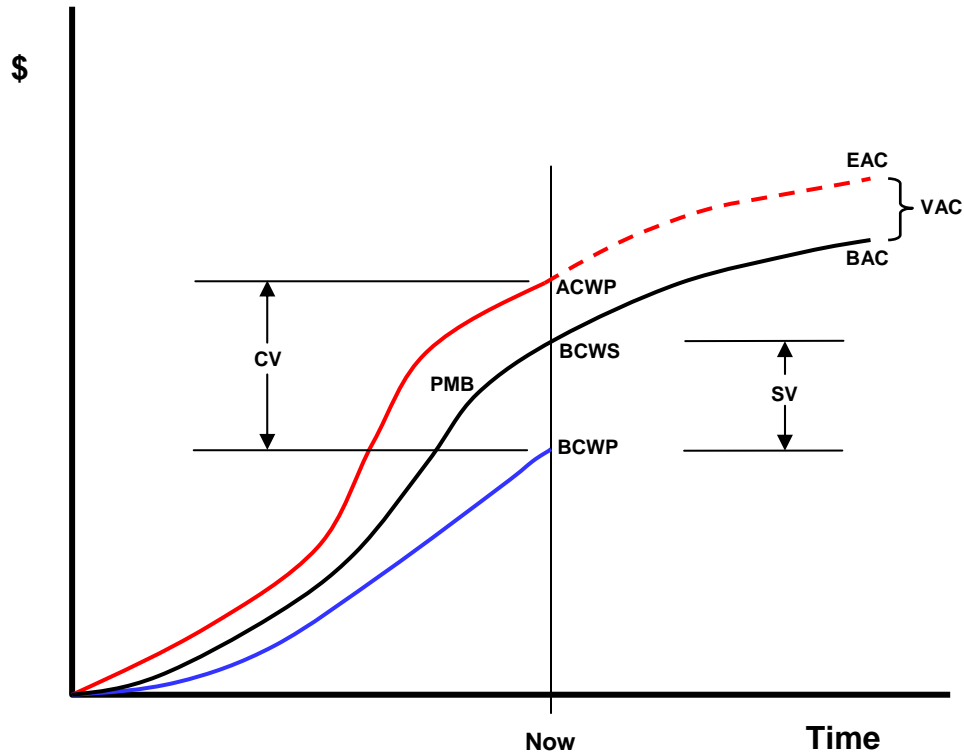
Project management initiates regularly scheduled meetings and reviews to determine project status. Early detection of technical, schedule, and cost difficulties is imperative to maintaining good project performance. The status of a project at the 15 to 20 percent completion point is an accurate indicator of the final success of the project. Depending on a project's size and complexity, the Project Director/Manager and his staff will decide on the appropriate meeting types, frequency, and required attendees. Types of meetings include executive management meetings, project staff meetings, technical and design reviews, project performance reviews, and of course, customer meetings. Open discussion at these forums will reveal specific project technical, schedule, and cost issues requiring management attention and/or decision. Addressing programmatic issues in a timely manner will help prevent greater problems in the future.



## **704 Exhibits**

14. Earned Value Chart
15. Open Commitments Report Example
16. Project Status Report Example
17. 12 Month Report Example
18. Spending by Month Report Example
19. Project Analysis Report Example
20. Red Flag Report Example
21. Variance Threshold Flags Example
22. Variance Analysis Report Example
23. Performance Chart Example
24. Performance Indicator Chart Example
25. Schedule Summary Example

Exhibit 14. Earned Value Chart



<b>PMB</b>	<b>Performance Measurement Baseline</b>
<b>BCWS</b>	<b>Budgeted Cost of Work Scheduled (or Planned Value)</b>
<b>BCWP</b>	<b>Budgeted Cost of Work Performed (or Earned Value)</b>
<b>ACWP</b>	<b>Actual Cost of Work Performed (or Actual Cost)</b>
<b>SV</b>	<b>Schedule Variance</b>
<b>CV</b>	<b>Cost Variance</b>
<b>BAC</b>	<b>Budget at Completion</b>
<b>EAC</b>	<b>Estimate at Completion</b>
<b>VAC</b>	<b>Variance at Completion</b>

Exhibit 15. Open Commitments Report Example

SURA/JEFFERSON LAB - DOE FUND  
PURCHASE COMMITMENTS DETAIL REPORT

Fiscal Year: 2005 Period: 7

Project Abrv : 12CDR

Project Name : 12 GeV CDR

Owning Org : DIRGEN

PROJ	ORG	ACCT	PO ID	PO LINE NUM	PO LINE DESCRIPTION	PO OPEN AMOUNT
12CDR	DIRGEN	8048-003	04A1614006	2	TASK ORDER 4: REIMBURSABLE ESTIMATED NOT TO EXCEED	\$1,000.00
12CDR	DIRGEN	8048-003	04A1614006	3	TASK ORDER 4: PROVIDE A-E SERVICES AS DESCRIBED	\$31,437.21
12CDR	DIRGEN	8948-003	04A1614006	3	TASK ORDER 4: PROVIDE A-E SERVICES AS DESCRIBED	\$6.29
Total PO 04A1614006						\$32,443.50
Total						\$32,443.50



## Exhibit 16. Project Status Report Example



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### Status Report

For Fiscal Year 2005 Period 1

PROJ: SNS840  
PROJ ID: SNSXXX.8202010000.408.400  
PROJ NAME: ES&H & QA/QC Support  
PROJ MANAGER:

	CURRENT PERIOD INCURRED	TOTAL YTD INCURRED	OPEN PO COMMITTS	PENDING (Credit Cards, PR, Stock, Travel)*	FY05 SPENDING	TOTAL BUDGET (-% OF DIRECT BUDGET SPENT)	REMAINING BUDGET	TOTAL CTD INCURRED
LABOR								
Direct Labor	0	0	0	0	0	0	0	0
Statutory Fringe( 0.000%)	0	0	0	0	0	0	0	0
Fringe Benefits( 0.000%)	0	0	0	0	0	0	0	0
TOTAL LABOR	0	0	0	0	0	0	0	0
EXPENSES								
Supplies & Materials(6043)	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0
TOTAL DIRECT	0	0	0	0	0	0	0	0
OVERHEAD								
G&A(30.000%)	0	0	0	0	0	0	0	0
TOTAL WITH OVERHEAD	0	0	0	0	0	0	0	0

## Exhibit 17. 12 Month Report Example

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# 12 Month Report

In K \$'s

For Fiscal Year 2005

Project: SNS820  
Project Name: Proj Control/Bus/Ofc Supp  
Project Manager: Codren, Richard

	FY04	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	PEND- ING	TOTAL OBLGTD	TOTAL BDGT	RMING BDGT
LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6043 (Supplies & Materials)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6044 (Training & Development)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6045 (Travel)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6046 (Purch Serv/Labor/Consult)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6047 (EDP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6048 (Capital Procurements)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6049 (R&M)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6050 (Utilities)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6053 (Src Center Chrgs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6054 (Other)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6055 (Stipend/Reloc/Reg Fees)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6948 (Capital Procurements>50K)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6999 (PY Dir Cost Alloc Exempt)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Exhibit 18. Spending by Month Report Example

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### Spending by Month For Fiscal Year 2005

Project: SNS820  
Project Name: Proj Control/Bus/Ofc Supp  
Project Manager: Cothren, Richard

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	YTD INCUR	OPEN COMMITTS	PEND- ING	TOTAL OBLGTD	TOTAL BDGT	RMING BDGT
<b>Labor</b>																		
Statutory Fringe	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Labor</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Expenses</b>																		
Supplies & Materials (6043)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EDP (6047)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utilities (6050)	130	50	0	0	0	0	0	0	0	0	0	0	179	0	0	179	0	(179)
<b>Total Expenses</b>	130	50	0	0	0	0	0	0	0	0	0	0	179	0	0	179	0	(179)
<b>Total Direct</b>	130	50	0	0	0	0	0	0	0	0	0	0	179	0	0	179	0	(179)
<b>G&amp;A</b>	39	15	0	0	0	0	0	4	0	0	0	(1)	58	0	0	(254)	0	254
<b>Total With Overhead</b>	168	64	0	0	0	0	0	4	0	0	0	(1)	236	0	0	(76)	0	76

## Exhibit 19. Project Analysis Report Example

# Project Analysis Report

Company  
Project Name  
Report Period

1  
FELUV4-0  
From 3/1/2005

To 3/31/2005

Page 1 of 2

Project Analysis Report

June 1, 2005

Page 1 of 2

Project Analysis Report

Page 1 of 2

June 1, 2005

Report Rev RRD 03.02

## Exhibit 20. Red Flag Report Example

[illegible]



Exhibit 21. Variance Threshold Flags Example

## Variance Reporting Thresholds

Cost or Schedule Variance >\$25K  
OR CPI or SPI < 0.9 or >1.1

Warning

Cost or Schedule Variance >\$50K  
AND CPI or SPI < 0.8 or >1.2

Variance Report



## Exhibit 22. Variance Analysis Report Example

### VARIANCE ANALYSIS REPORT (VAR)

PROJECT:

REPORT DATE:

WBS #:

INFORMATION AS OF:

WBS TITLE:

COST ACCOUNT MANAGER:

Values are in Dollars (other than SPI & CPI)	SCHEDULE VARIANCE (SV)				COST VARIANCE (SV)			
	(A)	(B)	(B-A)	(B/A)	(C)	(D)	(C-D)	(C/D)
	Planned Value	Earned Value	Schedule Variance	Schedule Perform Index	Earned Value	Actual Cost	Cost Variance	Cost Perform Index
	BCWS	BCWP	SV	SPI	BCWP	ACWP	CV	CPI
Month of May-05	15	9	-6	0.63	9	19	-10	0.49
Cumulative	132	126	-6	0.95	126	174	-48	0.72

1. Cause (Address Variances Individually)

2. Proposed Solutions (Corrective Actions)

Estimated Resolution Date:

3. Technical/Schedule/Cost Impacts:

4. Comments:

Cost Account Manager

Project Director/Manager

Exhibit 23. Performance Chart Example

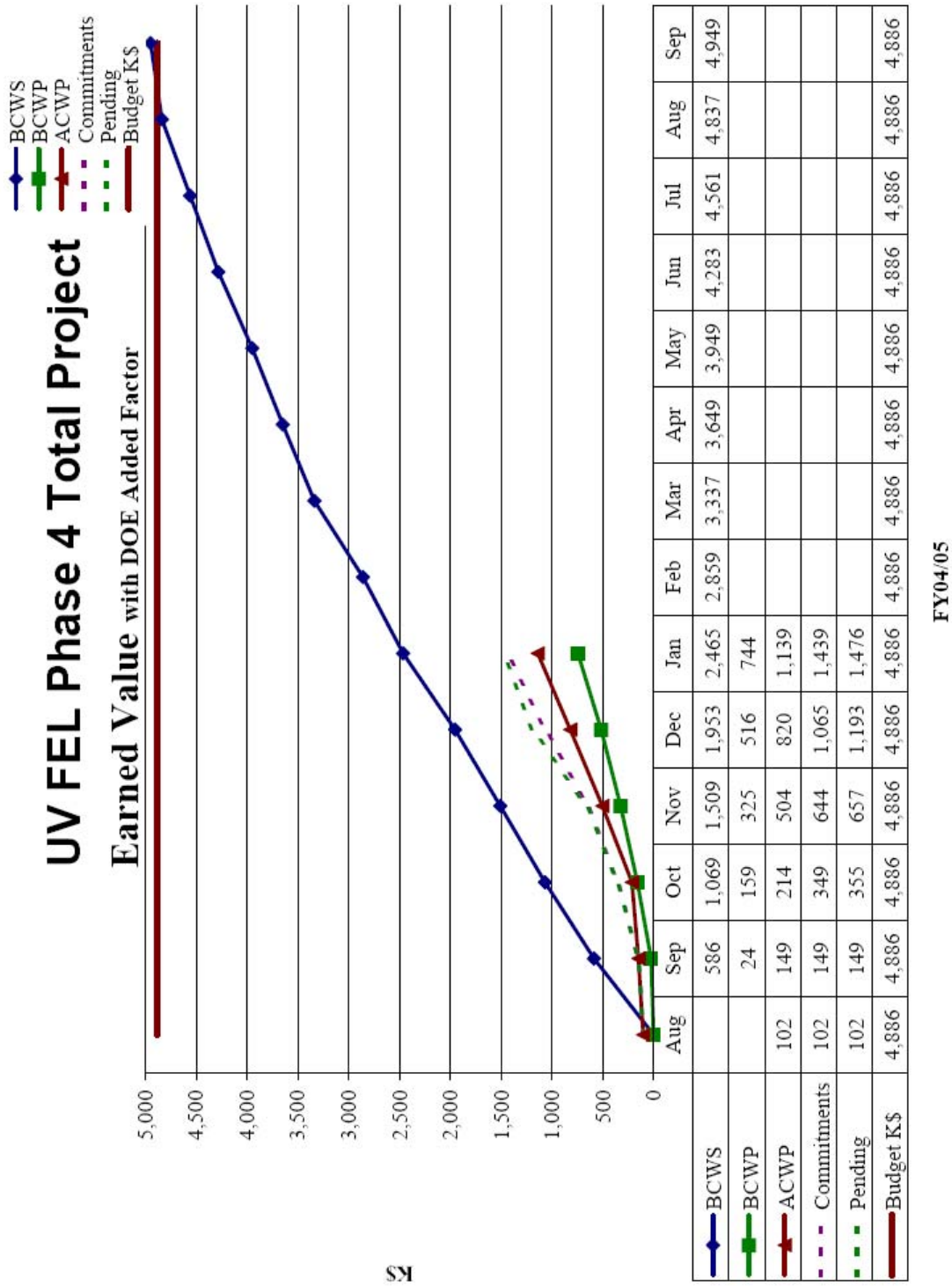
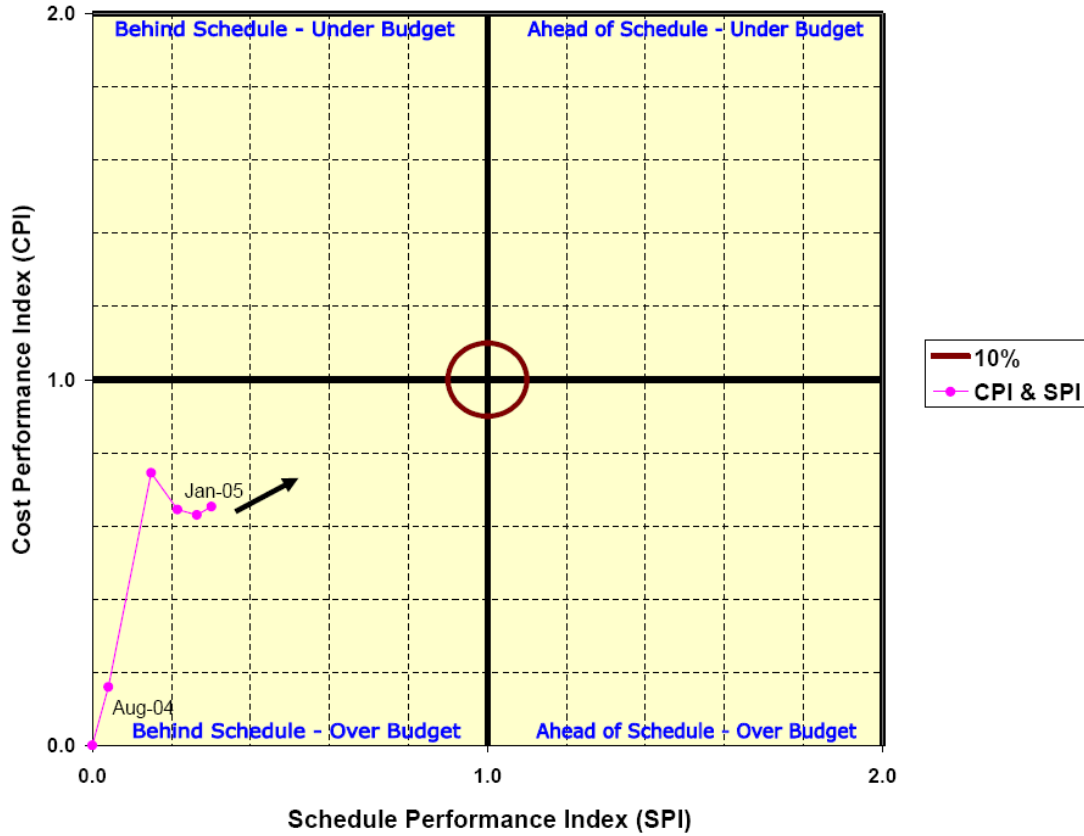


Exhibit 24. Performance Indicator Chart Example

## Hunt for Red October



## Exhibit 25. Schedule Summary Example

WBS Name	BL Start	BL Finish	Forecast Start (A=Actual)	Forecast Finish (A=Actual)	Schedule Variance	Schedule Variance Index
ULTRA VIOLET FEL UPGRADE MAY05						
2.1 PROJECT MANAGEMENT (Task 5)	01-Sep-04	18-Dec-05	01-Sep-04 A	18-Dec-05	(\$80,175)	-0.06
2.2 FACILITY	30-Sep-04	01-Dec-05	30-Sep-04 A	30-Sep-05	\$19,045	0.29
2.3 BEAM PHYSICS	01-Nov-04	16-Aug-05	01-Oct-04 A	31-Mar-05 A	\$11,923	0.63
2.4 INJECTOR	01-Nov-04	14-Oct-05	01-Oct-04 A	30-Sep-05	\$2,082	0.06
2.4.3 INJ DRIVE LASER	01-Nov-04	30-Sep-05	01-Oct-04 A	30-Sep-05	(\$68,651)	-0.63
2.4.4 INJ ADVANCED DEVELOPMENT					\$0	0.00
2.4.1 GUN	01-Nov-04	27-May-05	01-Oct-04 A	30-Sep-05	(\$68,651)	-0.63
2.4.2 INJ RF					\$0	0.00
2.5 SRF					\$0	0.00
2.5.1 CAVITIES					\$0	0.00
2.5.2 CRYOMODULES					\$0	0.00
2.6 RF					\$0	0.00
2.6.1 LOW LEVEL					\$0	0.00
2.6.2 HIGH LEVEL					\$0	0.00
2.7 CRYOGENICS					\$0	0.00
2.8 INSTRUMENTATION					\$0	0.00
2.8.1 DC POWER (UV4 PRS)	01-Nov-04	22-Nov-05	01-Oct-04 A	28-Oct-05	(\$23,991)	-0.04
2.8.2 BEAM INSTRUMENTATION 10 BV/14 BPM + PADWIG (UV4 ADP)	01-Nov-04	31-Oct-05	01-Oct-04 A	23-Aug-05	\$31,007	0.16
2.8.3 VACUUM SYSTEM (UV4 BMD)	03-Jan-05	22-Nov-05	03-Dec-04 A	19-Oct-05	\$164	0.00
2.8.4 MACHINE PROTECTION SYSTEM (UV4 MPS)	03-Jan-05	25-Oct-05	01-Nov-04 A	28-Oct-05	(\$19,761)	-0.35
2.8.5 PERSONNEL PROTECTION SYSTEM				07-Sep-05	\$4,866	0.25
2.8.6 LASER SAFETY SYSTEM (LSS)	01-Nov-04	31-Oct-05	01-Oct-04 A	06-Oct-05	\$0	0.00
2.8.7 CONTROL SYSTEM HARDWARE & SOFTWARE (UV4 SW)	01-Nov-04	31-Oct-05	01-Oct-04 A	21-Sep-05	\$4,033	0.08
2.8.8 UV CAVITY & TRANSPORT (UV4 TRA)	01-Dec-04	30-Sep-05	01-Nov-04 A	26-Oct-05	\$2,868	0.09
2.9 MAGNETS (Task 1)	01-Nov-04	21-Nov-05	01-Oct-04 A	04-Nov-05	(\$47,139)	-0.55
2.9.1 QX QIRDS/STANDS	01-Nov-04	27-Jun-05	01-Oct-04 A	03-Aug-05	(\$103,751)	-0.27
2.9.2 QX & SC GIRDER/STAND	02-May-05	27-Jun-05	02-Nov-04 A	07-Jul-05	(\$25,965)	-0.33
2.9.2.1 QX QIRDS/STANDS					(\$26,216)	-0.33
2.9.2.2 QX & SC GIRDER/STAND					\$251	0.00
2.9.2.3 QX MAGNETS	28-Feb-05	28-Feb-05	01-Feb-05 A	28-Feb-05 A	\$0	0.00
2.9.3 SEXTUPOLES	03-Jan-05	24-May-05	01-Dec-04 A	12-Jul-05	\$0	0.00
2.9.1 DIPOLES	01-Nov-04	20-May-05	01-Oct-04 A	13-Jun-05	\$0	0.00
2.9.4 TRIMS	02-May-05	13-Jun-05	02-May-05	13-Jun-05	\$0	0.00
2.9.5 ARC DIPOLES					\$0	0.00